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**VIA ECF**

The Honorable Jesse M. Furman  
United States District Judge  
Southern District of New York  
40 Centre Street, Room 2202  
New York, New York 10007

Re: *Accent Delight International Ltd. v. Sotheby's et al.*, 18-cv-9011

Dear Judge Furman:

We write respectfully on behalf of Defendants Sotheby's and Sotheby's, Inc. to address a dispute between the parties regarding the presentation of Samuel Valette's testimony at trial.

Both sides have included Mr. Valette on their list of witnesses to be called at trial. Plaintiff has informed us that it wants to call Mr. Valette during its case and examine him first. We think that it is most appropriate for Defendants to call Mr. Valette in their case, as long as the jury is instructed that Plaintiff is not resting its case until Mr. Valette and all other jointly-called witnesses have testified. (Plaintiff has represented to Defendants that it has no objection to Defendants calling the other three jointly-called Sotheby's witnesses—Alexander Bell, William Ruprecht, and Bruno Vinciguerra—to testify during Defendants' case.)

Mr. Valette is likely to be one of the trial's most important witnesses for both sides, and Defendants' interest in his testimony is as strong as Plaintiff's interest. Allowing Mr. Valette to testify in Defendants' case is the most efficient approach, one that will cause the least amount of jury confusion and provide for the most streamlined presentation of the evidence. It will also avoid unnecessary back-and-forth between counsel and complications for the witness were he to be called at a time of Plaintiff's choosing during its case. In the alternative, the Court should allow Plaintiff to call Mr. Valette during Plaintiff's case, but allow Defendants to examine him first. That approach will similarly avoid jury confusion, allow for the most streamlined presentation of the evidence, and result in the most efficient use of the jury's time.



The Honorable Jesse M. Furman  
November 6, 2023  
Page 2

We thank the Court for its consideration of this letter.

Respectfully,

/s/ Sara L. Shudofsky  
Sara L. Shudofsky

Cc: All counsel of record (via ECF)